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UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEVADA

In re:

USA COMMERCIAL MORTGAGE
COMPANY,

USA CAPITAL REALTY ADVISORS, LLC,¹

USA CAPITAL DIVERSIFIED TRUST DEED
FUND, LLC,

USA CAPITAL FIRST TRUST DEED FUND,
LLC,²

USA SECURITIES, LLC,³

Debtors.

Case No. BK-S-06-10725-LBR
Case No. BK-S-06-10726-LBR¹
Case No. BK-S-06-10727-LBR
Case No. BK-S-06-10728-LBR²
Case No. BK-S-06-10729-LBR³

CHAPTER 11

Jointly Administered Under Case No. BK-S-
06-10725 LBR

**STIPULATION REGARDING PROOFS
OF CLAIM NOS. 10725-00023, 00024,
AND 00025 BY GENERAL ELECTRIC
CAPITAL CORPORATION**

Affects:

- ☐ All Debtors
- ☒ USA Commercial Mortgage Company
- ☐ USA Capital Realty Advisors, LLC
- ☐ USA Capital Diversified Trust Deed Fund, LLC
- ☐ USA Capital First Trust Deed Fund, LLC
- ☐ USA Securities, LLC

¹ This bankruptcy case was closed on September 23, 2008.

² This bankruptcy case was closed on October 12, 2007.

³ This bankruptcy case was closed on December 21, 2007.

1 The USACM Liquidating Trust (the "Trust") and General Electric Capital
2 Corporation ("GECC") stipulate as follows:

3 1. GECC filed the following three proofs of claim (collectively, the "GECC
4 Claims"):

5 a. Proof of Claim No. 10725-00023, asserting a secured claim in the amount
6 of \$35,570.30, based upon an Equipment Lease;

7 b. Proof of Claim No. 10725-00024, asserting a secured claim in the amount
8 of \$37,963.77, based upon an Equipment Lease;

9 c. Proof of Claim No. 10725-00025, asserting a secured claim in the amount
10 of \$17,682.47, based upon an Equipment Lease.

11 2. The Trust filed an Omnibus Objection of USACM Liquidating Trust to Proofs of
12 Claim Nos. 10725-00023, 00024, and 00025 by General Electric Capital
13 Corporation and Certificate of Service (the "Objection") on July 20, 2009 [DE
14 #7240].

15 3. Included in the Objection was an objection to GECC Claims.

16 4. The GECC Claims should be re-classified and allowed as Class A-4 General
17 Unsecured Claims as defined in the Debtors' Third Amended Plan of
18 Reorganization, as confirmed by the Court (the "Confirmed Plan") [DE #1799], in
19 the following amounts:

20 a. Proof of Claim No. 10725-00023 should be allowed in the amount of
21 \$26,677.73;

22 b. Proof of Claim No. 10725-00024 should be allowed in the amount of
23 \$28,472.83;

24 c. Proof of Claim No. 10725-00025 should be allowed in the amount of
25 \$13,261.85.

26 5. The Trust's Objection to the GECC Claims should be withdrawn.

6. The Court is requested to enter an order: (a) approving this Stipulation; (b) re-classifying the GECC Claims as Class A-4 General Unsecured Claims, as defined in the Confirmed Plan; (c) allowing the claims in the amounts described in Paragraph 4 above; and (d) withdrawing the Trust's Objection to the GECC Claims.

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ORDER

IT IS HEREBY ORDERED:

1. The foregoing Stipulation is APPROVED.
2. The GECC Claims shall be re-classified as Class A-4 General Unsecured Claims in the following amounts:
 - a. Proof of Claim No. 10725-00023 should be allowed in the amount of \$26,677.73;
 - b. Proof of Claim No. 10725-00024 should be allowed in the amount of \$28,472.83;
 - c. Proof of Claim No. 10725-00025 should be allowed in the amount of \$13,261.85.
3. The objection of the Trust to the GECC Claims is withdrawn.

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